

Retention and Classification Report

Agency: Box Elder County (Utah). County Assessor (89)

Box Elder County Courthouse
01 South Main Street
Brigham City, UT 84302
435-734-2031

Records Officer

81392	Equities in state lands files
26776	Tax appraisal records

AGENCY: Box Elder County (Utah). County Assessor

SERIES: 81392

3

TITLE: Equities in state lands files

DATES: 1945-

ARRANGEMENT: none

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

These files are used to assess taxes to state lands being purchased by individual taxpayers. They include notifications to taxpayers of any changes in assessments, form letters, personal property tax notices, a sheet called Equity in State Lands (containing certificate number, name, address, legal description, section, township, range, area, purchase price, and equity) and a related correspondence. The files are not organized, but appear to have been organized originally by year.

RETENTION:

Retain 2 years.

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 11, Item 15.

AUTHORIZED: 05/30/2008

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 2 years and then destroy.

APPRAISAL:

Administrative

These files are obsolete and should be destroyed. They should have retained originally for only 4 years for tax purposes. The department has indicated the files have not been used for over

AGENCY: Box Elder County (Utah). County Assessor

SERIES: 81392

TITLE: Equities in state lands files

(continued)

twenty years.

AGENCY: Box Elder County (Utah). County Assessor

SERIES: 26776

3

TITLE: Tax appraisal records

DATES: 1900-

ARRANGEMENT: numerical by parcel number.

ANNUAL ACCUMULATION:

DESCRIPTION:

Tax appraisal records include complete information about the appraisal and assessment of real property. This information includes the taxpayer's name, property address, serial number, and legal property description including acreage. Information about improvements includes description, lists of taxable features, and photographs. Information is gathered in order to establish assessed valuations for land and improvements. Any board of equalization adjustments are also noted. These records contain the complete information on the appraisal and assessment of real property. The folders contain the taxpayer's name, property address, serial number, legal description including acreage, improvements (size, quality of building, list of taxable features of improvement and photographs of improvements), assessed valuations for land and improvements, notes regarding Board of Equalization adjustments, and factoring worksheets.

RETENTION:

Retain permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 11, Item 1.

AUTHORIZED: 05/13/2008

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Computer data files: Retain in Office permanently.

AGENCY: Box Elder County (Utah). County Assessor

SERIES: 26776

TITLE: Tax appraisal records

(continued)

Paper: Retain in Office for 5 years and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently with authority to weed.

Digital image: Retain in Office permanently.

APPRAISAL:

PRIMARY CLASSIFICATION:

Public All other information

SECONDARY CLASSIFICATION(S):

Private. Income data